

BUNCOMBE COUNTY, NORTH CAROLINA

Schedule of Revenues and Expenditures - Budget and Actual (Non-GAAP)

Inmate Commissary/Welfare Fund

FOR THE YEAR ENDED JUNE 30, 2009

| | Budget | Actual | Variance Positive (Negative) |
|--|-------------|--------------------|------------------------------------|
| REVENUES | | | |
| Operating revenues: | | | |
| Commissary concessions | | \$ 327,417 | |
| Telephone concessions | | 140,989 | |
| Total operating revenues | | <u>468,406</u> | |
| Nonoperating revenues: | | | |
| Investment earnings | | <u>15,081</u> | |
| Total revenues | \$ 453,695 | 483,487 | \$ 29,792 |
| EXPENDITURES | | | |
| Salaries, wages, and fringe benefits | | 257,884 | |
| Contracted services | | 26,527 | |
| Cost of products sold | | 216,758 | |
| Other operating expenditures | | <u>38,280</u> | |
| Total expenditures | 586,907 | 539,449 | 47,458 |
| Revenues under expenditures | (133,212) | (55,962) | 77,250 |
| OTHER FINANCING SOURCES | | | |
| Appropriated fund balance | 133,212 | - | (133,212) |
| Revenues and other sources under expenditures | <u>\$ -</u> | (55,962) | <u>\$ (55,962)</u> |
| Reconciliation from budgetary basis (modified accrual) to full accrual: | | | |
| RECONCILING ITEMS | | | |
| Depreciation | | <u>(19,973)</u> | |
| Total reconciling items | | <u>(19,973)</u> | |
| Change in net assets | | <u>\$ (75,935)</u> | |